



**Lucy Gates**  
**CPA**

Tax Manager

Chattanooga

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Bachelor of Business  
Administration  
(Accounting)  
University of Georgia

Master of Professional Accounting  
University of Texas

**Industries Served:**  
Consumer Finance  
Investment Partnerships  
Manufacturing

**Associations:**  
AICPA, Chattanooga Tax  
Practitioners, TSCPA

*Licensed in Georgia and Tennessee*

Lucy has ten years of experience in tax practice. She works primarily in the areas of corporate, partnership, and state taxation. Lucy concentrates in the area of flow-through entities with an emphasis on hedge funds, venture capital funds, and private equity funds. She also serves clients in the consumer finance and manufacturing industries with extensive experience in multi-state corporate consolidated returns.

Lucy assists clients in the investment partnership industry with federal, state, and local tax preparation and review. Her experience in hedge fund taxation includes partnership consulting regarding partnership agreements, complex tax allocation issues, and foreign compliance issues.

Lucy serves clients in the consumer finance and manufacturing industries with both compliance and tax planning. Lucy contributes to both industries through her experience with mergers and acquisitions, and federal and multi-state tax planning. She works with clients on various federal and state compliance issues and keeps abreast of current industry regulations.

Lucy holds a Master in Professional Accounting from the University of Texas and a Bachelor in Business Administration with a major in Accounting from the University of Georgia. She is licensed to practice in both Georgia and Tennessee.

Lucy is a member of the American Institute of Certified Public Accountants (AICPA), Chattanooga Tax Practitioners, and the Tennessee Society of Certified Public Accountants (TSCPA) where she currently serves as a board member. She is also a member of the Chattanooga Women's Leadership Institute and the Junior League of Chattanooga.